



## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2021-0003]

#### Proposed Information Collections; Comment Request (No. 82)

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** You may send comments on the information collections described in this document using one of the two methods described below—

- *Internet:* To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking Web site at <https://www.regulations.gov> within Docket No. TTB-2021-0003.

- *Mail:* Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title, form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2021–XXXX. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please do not submit comments to this email address).

## **SUPPLEMENTARY INFORMATION:**

### **Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency’s functions, including

whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

### **Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

*OMB Control No. 1513–0006*

*Title:* Volatile Fruit-Flavor Concentrate Plants—Applications and Related Records (TTB REC 5520/2).

*TTB Form Number:* TTB F 5520.3.

*TTB Recordkeeping Number:* TTB REC 5520/2.

*Abstract:* Volatile fruit-flavor concentrates contain alcohol when made from the mash or juice of a fruit by an evaporative process. Under the Internal Revenue Code (IRC) at 26 U.S.C. 5511, alcohol excise taxes and most other provisions of chapter 51 of the IRC do not apply to such concentrates if their manufacturers file applications, keep records, and meet certain other requirements prescribed by regulation. Under that IRC authority, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to register using form TTB F 5520.3, file amendments to their

registrations using that form or a letterhead application (depending on circumstances), and maintain a record file of all approved registrations and related supporting documents. TTB uses the collected information to identify concentrate manufacturers and their operations to ensure that the tax provisions of the IRC are appropriately applied.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 55.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 55.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 110 hours.

*OMB Control No.* 1513–0022

*Title:* Volatile Fruit-Flavor Concentrate Manufacturers—Annual Report, and Usual and Customary Business Records (TTB REC 5520/1).

*TTB Form Number:* TTB F 5520.2.

*TTB Recordkeeping Number:* TTB F 5520/1.

*Abstract:* Volatile fruit-flavor concentrates contain alcohol when made from the mash or juice of a fruit by an evaporative process. Under the IRC at 26 U.S.C. 5511, alcohol excise taxes and most other provisions of chapter 51 of the IRC do not apply to such concentrates if their manufacturers keep records and

meet certain other requirements prescribed by regulation. Under that IRC authority, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to submit an annual summary report, using form TTB F 5520.2, accounting for all such products produced, removed, or made unfit for beverage use. Such manufacturers compile this report from usual and customary business, which, under the regulations, respondents must retain for 3 years. TTB uses the collected information to ensure that the tax provisions of the IRC are appropriately applied.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 55.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 55.
- *Average Per-response Burden:* 20 minutes.
- *Total Burden:* 18 hours.

*OMB Control No.* 1513–0042

*Title:* Drawback on Distilled Spirits Exported.

*TTB Form Number:* TTB F 5110.30.

*Abstract:* Under the IRC at 26 U.S.C. 5062, persons who export tax-paid distilled spirits may claim drawback of the alcohol excise tax paid on those spirits, as prescribed by regulation. The TTB regulations in 27 CFR part 28 require that

claimants use TTB F 5110.30 to make such drawback claims. The form requests information regarding the claimant, the tax-paid spirits exported, and the amount of tax to be refunded. TTB uses the collected information to substantiate the claim for drawback.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses and other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 150.
- *Average Responses per Respondent:* 6.
- *Number of Responses:* 900.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 1,800 hours.

*OMB Control No. 1513–0043*

*Title:* Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

*TTB Form Number:* TTB F 5110.31.

*Abstract:* The IRC at 26 U.S.C. 7652 imposes on Puerto Rican distilled spirits shipped to the United States for consumption or sale a tax equal to the internal revenue tax (excise tax) imposed in the United States on distilled spirits of domestic manufacture. However, the IRC at 26 U.S.C. 5232 provides that a

person may withdraw distilled spirits imported or brought into the United States in bulk containers from Customs custody and transfer such spirits to the bonded premises of a domestic distilled spirits plant without payment of the internal revenue tax imposed on such spirits, as prescribed by regulation. The IRC at 26 U.S.C. 5314 also states that persons may withdraw spirits from the bonded premises of a distilled spirits plant in Puerto Rico pursuant to an authorization issued under the laws of Puerto Rico. Under those IRC authorities, the TTB regulations in 27 CFR part 26 require respondents to use form TTB F 5110.31 to apply for and receive approval to ship Puerto Rican distilled spirits to the United States without payment of Federal excise tax. The form identifies the specific spirits and amounts shipped and received, and the shipment's consignor in Puerto Rico and consignee in the United States. TTB uses the information collected to ensure appropriate application of the IRC tax provisions

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 50.
- Number of Responses: 500.
- Average Per-response Burden: 0.75 hour.
- Total Burden: 375 hours.

*Title:* Distilled Spirits Production Records (TTB REC 5110/01), and  
Monthly Report of Production Operations.

*TTB Form Number:* TTB F 5110.40.

*TTB Recordkeeping Number:* TTB REC 5110/01.

*Abstract:* In general, the IRC at 26 U.S.C. 5001 prescribes the excise tax rates for distilled spirits produced in or imported into the United States, while 26 U.S.C. 5207 requires distilled spirit plant (DSP) proprietors to maintain records of production, storage, denaturation, and processing activities and to render reports covering those operations, as prescribed by regulation. Under those IRC authorities, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding the production materials used to produce spirits, the amount of spirits produced, the amount withdrawn from the production account, and the production of spirits byproducts, which proprietors must maintain for at least 3 years. Based on those records, the part 19 regulations also require DSP proprietors to submit monthly reports of production operations using TTB F 5110.40. TTB uses the collected information to substantiate the proprietor's excise tax liability and bond coverage, if applicable.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 2,500.



- *Average Responses per Respondent:* 12.
- *Number of Responses:* 30,000.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 60,000 hours.

*OMB Control No. 1513–0065*

*Title:* Wholesale Dealers Records of Receipt of Alcohol Beverages, Disposition of Spirits, and Monthly Summary Reports (TTB REC 5170/2).

*TTB Recordkeeping Number:* TTB REC 5170/2.

*Abstract:* The IRC at 26 U.S.C. 5121 requires wholesale alcohol beverage dealers to keep daily records of all distilled spirits received and disposed of, as well as daily records of all wine and beer received. That section also authorizes the Secretary of the Treasury to require such dealers to submit periodic summaries of their daily records for distilled spirits received and disposed of, and it authorizes the issuance of regulations regarding such records and reports. In addition, section 5123 of the IRC prescribes retention and inspection requirements for the required records and reports. Under those IRC authorities, the TTB regulations in 27 CFR part 31 require wholesale alcohol dealers to keep usual and customary business records, such as consignment, purchase, and sales invoices, to document their daily receipt and disposition of distilled spirits, as well as their daily receipt of wine and beer. The regulations also provide that TTB, at its discretion, may require a particular dealer to submit monthly summary reports regarding all distilled spirits received and disposed of on a daily basis. The regulations require dealers to keep the required records and copies of any required monthly summary reports at their place of business, available for TTB inspection, for at least 3 years.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 30,400 for recordkeeping; 50 for monthly summary reports.
- *Average Responses per Respondent:* 1 for recordkeeping; 12 for monthly summary reports.
- *Number of Responses:* 30,400 for recordkeeping; 600 for monthly summary reports.
- *Average Per-response Burden:* None for usual and customary recordkeeping; 2 hours for monthly summary reports.
- *Total Burden:* The keeping of usual and customary business records imposes no burden on respondents per the Office of Management and Budget regulations at 5 CFR 1320.3(b)(2). For monthly summary reports, the estimated total burden is 1,200 hours.

*OMB Control No. 1513–0088*

*Title:* Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims (TTB REC 5000/24).

*TTB Recordkeeping Number:* TTB REC 5000/24.

*Abstract:* TTB is responsible for the collection of Federal excise taxes on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes, and firearms and ammunition, and the collection of special occupational taxes related to tobacco products and cigarette papers and tubes. The IRC (26 U.S.C.) requires that such taxes be collected on the basis of a return, and it requires taxpayers to maintain records that support the information in the return. The IRC also allows for the filing of claims for the abatement or refund of taxes under certain circumstances, and it requires claimants to maintain records to support such claims. TTB uses the collected information to determine excise and special occupational tax liabilities, determine adequacy of bond coverage, and substantiate claims and other adjustments to tax liabilities.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits; Not-for-profit institutions; and Individuals or households.

*Estimated Annual Burden*

- Number of Respondents: 67,000.
- Average Responses per Respondent: 8.
- *Number of Responses:* 536,000.
- Average Per-response Burden: 1 hour.
- *Total Burden:* 536,000 hours.

*Title:* Federal Firearms and Ammunition Quarterly Excise Tax Return.

*TTB Form Number:* TTB F 5300.26.

*Abstract:* The IRC at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols, revolvers, other firearms, and shells and cartridges (ammunition) sold by manufacturers, producers, and importers of such articles. The IRC, at 26 U.S.C. 6001, 6011, and 6302, also authorizes the issuance of regulations regarding IRC-based taxes, returns, and records, including the mode and time for collecting taxes due. Under those IRC authorities, the TTB regulations in 27 CFR part 53 require respondents who have firearms and/or ammunition excise tax liabilities to submit a quarterly tax return using form TTB F 5300.26. TTB uses the information collected on this return to identify the taxpayer, the amount and type of taxes due, and the amount of payments made, and, as necessary, to support any tax determination or related additional actions, such as tax assessment or refund.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits, and individuals.

*Estimated Annual Burden*

- *Number of Respondents:* 715.
- *Average Responses per Respondent:* 4.
- *Number of Responses:* 2,860.

- *Average Per-response Burden:* 7 hours.
- *Total Burden:* 20,020 hours.

*OMB Control No. 1513–0130*

*Title:* Reports of Removal, Transfer, or Sale of Processed Tobacco.

*TTB Form Number:* TTB F 5300.26.

*Abstract:* The IRC at 26 U.S.C. 5722 requires importers and manufacturers of tobacco products, processed tobacco, or cigarette papers and tubes to make reports as required by regulation. While processed tobacco is not subject to excise tax under the IRC, it may be illegally diverted to taxable use or supplied to others who illegally produce tobacco products. To detect diversion of processed tobacco, TTB has issued regulations in 27 CFR parts 40 and 41 requiring persons holding certain TTB-issued tobacco-related permits to report certain removals, transfers, or sales of processed tobacco. In general, respondents must report shipments for export or to domestic entities not holding such TTB-issued permits by the close of the next business day using form TTB F 5250.2. However, respondents may apply to TTB for approval to report removals made for export using a monthly summary report. TTB F 5250.2 and the monthly summary report require information identifying the TTB permit holder making the processed tobacco shipment, the type and quantity of processed tobacco shipped, the person(s) purchasing (or receiving) and delivering the processed tobacco, and the destination address of the shipment.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual responses and burden hours associated with this collection.

There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 20
- *Average Responses per Respondent:* 150.
- *Number of Responses:* 3,000.
- *Average Per-response Burden:* 0.54 hours
- *Total Burden:* 1,620.

*OMB Control No. 1513–0132*

*Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

*Abstract:* TTB uses the surveys, focus groups, usability tests, and other information collections approved under this generic clearance to gather timely feedback from its customers and stakeholders regarding its programs and services. TTB analyzes the collected information to help improve its programs and service delivery to ensure that regulated persons and others have effective, efficient, and satisfactory experiences when interacting with the agency.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Businesses or other for-profits; Individuals.

*Estimated Annual Burden*

- *Number of Respondents:* 25,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 25,000.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 25,000.

*OMB Control No. 1513–0135*

*Title:* Specific and Continuing Export Bonds for Distilled Spirits or Wine.

*TTB Form Numbers:* TTB F 5100.25 and TTB F 5100.30.

*Abstract:* The IRC at 26 U.S.C. 5175, 5214, and 5362 authorizes exporters (other than proprietors of distilled spirits plants or bonded wine premises) to withdraw distilled spirits and wine, without payment of tax, for export if the exporter provides a bond, as prescribed by regulation. To provide exporters with a degree of flexibility based on individual need, the TTB regulations in 27 CFR part 28 allow exporters to file either a specific bond using TTB F 5100.25 to cover a single shipment or a continuing bond using TTB F 5100.30 to cover export shipments made from time to time.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden*

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 20.

- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 20 hours.

Dated: June 7, 2021.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*

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